Form 5500

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Annual Return/Report of Employee Benefit Plan

This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6057(b) and 6058(a) of the Internal Revenue Code (the Code).

▶ **Complete all entries in accordance with the instructions to the Form 5500.**

OMB Nos. 1210-0110
1210-0089

2016

This Form is Open to Public Inspection

Part I Annual Report Identification Information

For calendar plan year 2016 or fiscal plan year beginning 01/01/2016 and ending 12/31/2016

A This return/report is for:
- ☐ a multiemployer plan
- ☐ a multiple-employer plan (Filers checking this box must attach a list of participating employer information in accordance with the form instructions.)
- ☒ a single-employer plan
- ☐ a DFE (specify) ____

B This return/report is:
- ☐ the first return/report
- ☐ the final return/report
- ☐ an amended return/report
- ☐ a short plan year return/report (less than 12 months)

C If the plan is a collectively-bargained plan, check here. . . . . ▶ ☐

D Check box if filing under:
- ☒ Form 5558
- ☐ automatic extension
- ☐ the DFVC program
- ☐ special extension (enter description)

Part II Basic Plan Information—enter all requested information

1a Name of plan
ESP MANAGEMENT, LLC 401(K) PROFIT SHARING PLAN

1b Three-digit plan number (PN) ▶ 001

1c Effective date of plan 01/01/1997

2a Plan sponsor's name (employer, if for a single-employer plan)
Mailing address (include room, apt., suite no. and street, or P.O. Box)
City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions)
KATZEN MEDICAL ASSOCIATES, P.C.

2727 N HARWOOD STREET
SUITE 250
DALLAS, TX 75201

2b Employer Identification Number (EIN) 52-2000021

2c Plan Sponsor's telephone number 469-240-6730

2d Business code (see instructions) 621111

Caution: A penalty for the late or incomplete filing of this return/report will be assessed unless reasonable cause is established.

Under penalties of perjury and other penalties set forth in the instructions, I declare that I have examined this return/report, including accompanying schedules, statements and attachments, as well as the electronic version of this return/report, and to the best of my knowledge and belief, it is true, correct, and complete.

SIGN HERE	Filed with authorized/valid electronic signature.	10/13/2017	JOEL MILLER
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	10/13/2017	JOEL MILLER
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

Preparer's name (including firm name, if applicable) and address (include room or suite number)

Preparer's telephone number

3a Plan administrator's name and address [X] Same as Plan Sponsor	**3b** Administrator's EIN	
	3c Administrator's telephone number	
4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report:	**4b** EIN	
a Sponsor's name	**4c** PN	
5 Total number of participants at the beginning of the plan year	**5**	535
6 Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines **6a(1), 6a(2), 6b, 6c,** and **6d**).		
a(1) Total number of active participants at the beginning of the plan year	**6a(1)**	439
a(2) Total number of active participants at the end of the plan year	**6a(2)**	785
b Retired or separated participants receiving benefits	**6b**	0
c Other retired or separated participants entitled to future benefits	**6c**	93
d Subtotal. Add lines **6a(2)**, **6b**, and **6c**.	**6d**	878
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	**6e**	0
f Total. Add lines **6d** and **6e**.	**6f**	878
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	483
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	27
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	**7**	

8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions:

2E 2F 2G 2J 2K 2T 3D 3H

b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:

9a Plan funding arrangement (check all that apply)

- **(1)** [X] Insurance
- **(2)** [ ] Code section 412(e)(3) insurance contracts
- **(3)** [X] Trust
- **(4)** [ ] General assets of the sponsor

9b Plan benefit arrangement (check all that apply)

- **(1)** [X] Insurance
- **(2)** [ ] Code section 412(e)(3) insurance contracts
- **(3)** [X] Trust
- **(4)** [ ] General assets of the sponsor

10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)

a Pension Schedules

- **(1)** [X] **R** (Retirement Plan Information)
- **(2)** [ ] **MB** (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary
- **(3)** [ ] **SB** (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary

b General Schedules

- **(1)** [X] **H** (Financial Information)
- **(2)** [ ] **I** (Financial Information – Small Plan)
- **(3)** [X] 1 **A** (Insurance Information)
- **(4)** [X] **C** (Service Provider Information)
- **(5)** [X] **D** (DFE/Participating Plan Information)
- **(6)** [ ] **G** (Financial Transaction Schedules)

Part III Form M-1 Compliance Information (to be completed by welfare benefit plans)

11a If the plan provides welfare benefits, was the plan subject to the Form M-1 filing requirements during the plan year? (See instructions and 29 CFR 2520.101-2.) ..... ☐ Yes ☐ No

If "Yes" is checked, complete lines 11b and 11c.

11b Is the plan currently in compliance with the Form M-1 filing requirements? (See instructions and 29 CFR 2520.101-2.) ..... ☐ Yes ☐ No

11c Enter the Receipt Confirmation Code for the 2016 Form M-1 annual report. If the plan was not required to file the 2016 Form M-1 annual report, enter the Receipt Confirmation Code for the most recent Form M-1 that was required to be filed under the Form M-1 filing requirements. (Failure to enter a valid Receipt Confirmation Code will subject the Form 5500 filing to rejection as incomplete.)

Receipt Confirmation Code_____

SCHEDULE A (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Insurance Information

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).

▶ **File as an attachment to Form 5500.**

▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).

OMB No. 1210-0110

2016

This Form is Open to Public Inspection

For calendar plan year 2016 or fiscal plan year beginning 01/01/2016 and ending 12/31/2016

A Name of plan
ESP MANAGEMENT, LLC 401(K) PROFIT SHARING PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
KATZEN MEDICAL ASSOCIATES, P.C.

D Employer Identification Number (EIN)
52-2000021

Part I **Information Concerning Insurance Contract Coverage, Fees, and Commissions** Provide information for each contract on a separate Schedule A. Individual contracts grouped as a unit in Parts II and III can be reported on a single Schedule A.

1 Coverage Information:

(a) Name of insurance carrier
VOYA RETIREMENT INSURANCE AND ANNUITY COMPANY

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
71-0294708	86509	ZH9858	878	01/01/2016	12/31/2016

2 Insurance fee and commission information. Enter the total fees and total commissions paid. List in line 3 the agents, brokers, and other persons in descending order of the amount paid.

(a) Total amount of commissions paid	(b) Total amount of fees paid
44020	0

3 Persons receiving commissions and fees. (Complete as many entries as needed to report all persons).

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid
BB&T SECURITIES, LLC
8006 DISCOVERY DR STE 403
HENRICO, VA 23229

(b) Amount of sales and base commissions paid	Fees and other commissions paid		
	(c) Amount	(d) Purpose	(e) Organization code
28784			3

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid
LOCKTON FINANCIAL ADVISORS LLC
PO BOX 219153
KANSAS CITY, MO 64121

(b) Amount of sales and base commissions paid	Fees and other commissions paid		
	(c) Amount	(d) Purpose	(e) Organization code
15236			3

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	

Part II Investment and Annuity Contract Information

Where individual contracts are provided, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

4	Current value of plan's interest under this contract in the general account at year end	4	703846
5	Current value of plan's interest under this contract in separate accounts at year end	5	17184931

6 Contracts With Allocated Funds:

a State the basis of premium rates ▶

b	Premiums paid to carrier	6b	
c	Premiums due but unpaid at the end of the year	6c	
d	If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount.	6d	

Specify nature of costs ▶

e Type of contract: (1) ☐ individual policies (2) ☐ group deferred annuity

(3) ☐ other (specify) ▶

f If contract purchased, in whole or in part, to distribute benefits from a terminating plan, check here ▶ ☐

7 Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)

a Type of contract: (1) ☐ deposit administration (2) ☐ immediate participation guarantee

(3) ☐ guaranteed investment (4) ☒ other ▶ GROUP PENSION FUNDING

b	Balance at the end of the previous year			7b	563171
c	Additions: (1) Contributions deposited during the year	7c(1)	74380		
	(2) Dividends and credits	7c(2)			
	(3) Interest credited during the year	7c(3)	7662		
	(4) Transferred from separate account	7c(4)	121474		
	(5) Other (specify below)	7c(5)	443		
	▶ *				
	(6)Total additions			7c(6)	203959
d	Total of balance and additions (add lines **7b** and **7c(6)**)			7d	767130
e	Deductions:				
	(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)	38543		
	(2) Administration charge made by carrier	7e(2)	33985		
	(3) Transferred to separate account	7e(3)			
	(4) Other (specify below)	7e(4)	5902		
	▶ *				
	(5) Total deductions			7e(5)	78430
f	Balance at the end of the current year (subtract line **7e(5)** from line **7d**)			7f	688700

Part III Welfare Benefit Contract Information

If more than one contract covers the same group of employees of the same employer(s) or members of the same employee organizations(s), the information may be combined for reporting purposes if such contracts are experience-rated as a unit. Where contracts cover individual employees, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

8 Benefit and contract type (check all applicable boxes)

a ☐ Health (other than dental or vision) **b** ☐ Dental **c** ☐ Vision **d** ☐ Life insurance
e ☐ Temporary disability (accident and sickness) **f** ☐ Long-term disability **g** ☐ Supplemental unemployment **h** ☐ Prescription drug
i ☐ Stop loss (large deductible) **j** ☐ HMO contract **k** ☐ PPO contract **l** ☐ Indemnity contract
m ☐ Other (specify) ▶

9 Experience-rated contracts:				
a Premiums: (1) Amount received	**9a(1)**			
(2) Increase (decrease) in amount due but unpaid	**9a(2)**			
(3) Increase (decrease) in unearned premium reserve	**9a(3)**			
(4) Earned (**(1)** + **(2)** - **(3)**)			**9a(4)**	
b Benefit charges (1) Claims paid	**9b(1)**			
(2) Increase (decrease) in claim reserves	**9b(2)**			
(3) Incurred claims (add **(1)** and **(2)**)			**9b(3)**	
(4) Claims charged			**9b(4)**	
c Remainder of premium: (1) Retention charges (on an accrual basis) --				
(A) Commissions	**9c(1)(A)**			
(B) Administrative service or other fees	**9c(1)(B)**			
(C) Other specific acquisition costs	**9c(1)(C)**			
(D) Other expenses	**9c(1)(D)**			
(E) Taxes	**9c(1)(E)**			
(F) Charges for risks or other contingencies	**9c(1)(F)**			
(G) Other retention charges	**9c(1)(G)**			
(H) Total retention			**9c(1)(H)**	
(2) Dividends or retroactive rate refunds. (These amounts were ☐ paid in cash, or ☐ credited.)			**9c(2)**	
d Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement			**9d(1)**	
(2) Claim reserves			**9d(2)**	
(3) Other reserves			**9d(3)**	
e Dividends or retroactive rate refunds due. (Do not include amount entered in line **9c(2)**.)			**9e**	
10 Nonexperience-rated contracts:				
a Total premiums or subscription charges paid to carrier			**10a**	
b If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, line 2 above, report amount.			**10b**	

Specify nature of costs.

Part IV Provision of Information

11 Did the insurance company fail to provide any information necessary to complete Schedule A? ☐ Yes ☒ No

12 If the answer to line 11 is "Yes," specify the information not provided. ▶

SCHEDULE C (Form 5500)	Service Provider Information	OMB No. 1210-0110
Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ **File as an attachment to Form 5500.**	**2016** **This Form is Open to Public Inspection.**

For calendar plan year 2016 or fiscal plan year beginning 01/01/2016 and ending 12/31/2016

A Name of plan
ESP MANAGEMENT, LLC 401(K) PROFIT SHARING PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
KATZEN MEDICAL ASSOCIATES, P.C.

D Employer Identification Number (EIN)
52-2000021

Part I Service Provider Information (see instructions)

You must complete this Part, in accordance with the instructions, to report the information required for **each person** who received, directly or indirectly, $5,000 or more in total compensation (i.e., money or anything else of monetary value) in connection with services rendered to the plan or the person's position with the plan during the plan year. If a person received **only** eligible indirect compensation for which the plan received the required disclosures, you are required to answer line 1 but are not required to include that person when completing the remainder of this Part.

1 Information on Persons Receiving Only Eligible Indirect Compensation

a Check "Yes" or "No" to indicate whether you are excluding a person from the remainder of this Part because they received only eligible indirect compensation for which the plan received the required disclosures (see instructions for definitions and conditions).. . . . . [X] Yes [ ] No

b If you answered line 1a "Yes," enter the name and EIN or address of each person providing the required disclosures for the service providers who received only eligible indirect compensation. Complete as many entries as needed (see instructions).

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

VOYA RETIREMENT INSURANCE & ANNUITY

71-0294708

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

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2. Information on Other Service Providers Receiving Direct or Indirect Compensation. Except for those persons for whom you answered "Yes" to line 1a above, complete as many entries as needed to list each person receiving, directly or indirectly, $5,000 or more in total compensation (i.e., money or anything else of value) in connection with services rendered to the plan or their position with the plan during the plan year. (See instructions).

(a) Enter name and EIN or address (see instructions)

VOYA RETIREMENT INSURANCE & ANNUITY

71-0294708

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
64	RECORD KEEPER	63377	Yes [X] No [ ]	Yes [X] No [ ]	4227	Yes [ ] No [X]

(a) Enter name and EIN or address (see instructions)

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
			Yes [ ] No [ ]	Yes [ ] No [ ]		Yes [ ] No [ ]

(a) Enter name and EIN or address (see instructions)

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
			Yes [ ] No [ ]	Yes [ ] No [ ]		Yes [ ] No [ ]

2. Information on Other Service Providers Receiving Direct or Indirect Compensation. Except for those persons for whom you answered "Yes" to line 1a above, complete as many entries as needed to list each person receiving, directly or indirectly, $5,000 or more in total compensation (i.e., money or anything else of value) in connection with services rendered to the plan or their position with the plan during the plan year. (See instructions).

(a) Enter name and EIN or address (see instructions)

(b) Service Code(s)	**(c)** Relationship to employer, employee organization, or person known to be a party-in-interest	**(d)** Enter direct compensation paid by the plan. If none, enter -0-.	**(e)** Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	**(f)** Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	**(g)** Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	**(h)** Did the service provider give you a formula instead of an amount or estimated amount?
			Yes ☐ No ☐	Yes ☐ No ☐		Yes ☐ No ☐

(a) Enter name and EIN or address (see instructions)

(b) Service Code(s)	**(c)** Relationship to employer, employee organization, or person known to be a party-in-interest	**(d)** Enter direct compensation paid by the plan. If none, enter -0-.	**(e)** Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	**(f)** Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	**(g)** Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	**(h)** Did the service provider give you a formula instead of an amount or estimated amount?
			Yes ☐ No ☐	Yes ☐ No ☐		Yes ☐ No ☐

(a) Enter name and EIN or address (see instructions)

(b) Service Code(s)	**(c)** Relationship to employer, employee organization, or person known to be a party-in-interest	**(d)** Enter direct compensation paid by the plan. If none, enter -0-.	**(e)** Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	**(f)** Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	**(g)** Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	**(h)** Did the service provider give you a formula instead of an amount or estimated amount?
			Yes ☐ No ☐	Yes ☐ No ☐		Yes ☐ No ☐

Part I Service Provider Information (continued)

3. If you reported on line 2 receipt of indirect compensation, other than eligible indirect compensation, by a service provider, and the service provider is a fiduciary or provides contract administrator, consulting, custodial, investment advisory, investment management, broker, or recordkeeping services, answer the following questions for (a) each source from whom the service provider received $1,000 or more in indirect compensation and (b) each source for whom the service provider gave you a formula used to determine the indirect compensation instead of an amount or estimated amount of the indirect compensation. Complete as many entries as needed to report the required information for each source.

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	

Part II Service Providers Who Fail or Refuse to Provide Information

4 Provide, to the extent possible, the following information for each service provider who failed or refused to provide the information necessary to complete this Schedule.

(a) Enter name and EIN or address of service provider (see instructions)	**(b)** Nature of Service Code(s)	**(c)** Describe the information that the service provider failed or refused to provide

(a) Enter name and EIN or address of service provider (see instructions)	**(b)** Nature of Service Code(s)	**(c)** Describe the information that the service provider failed or refused to provide

(a) Enter name and EIN or address of service provider (see instructions)	**(b)** Nature of Service Code(s)	**(c)** Describe the information that the service provider failed or refused to provide

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(a) Enter name and EIN or address of service provider (see instructions)	**(b)** Nature of Service Code(s)	**(c)** Describe the information that the service provider failed or refused to provide

(a) Enter name and EIN or address of service provider (see instructions)	**(b)** Nature of Service Code(s)	**(c)** Describe the information that the service provider failed or refused to provide

Part III Termination Information on Accountants and Enrolled Actuaries (see instructions)

(complete as many entries as needed)

a Name:	**b** EIN:
c Position:	
d Address:	**e** Telephone:

Explanation:

a Name:	**b** EIN:
c Position:	
d Address:	**e** Telephone:

Explanation:

a Name:	**b** EIN:
c Position:	
d Address:	**e** Telephone:

Explanation:

a Name:	**b** EIN:
c Position:	
d Address:	**e** Telephone:

Explanation:

a Name:	**b** EIN:
c Position:	
d Address:	**e** Telephone:

Explanation:

SCHEDULE D (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

DFE/Participating Plan Information

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).

▶ **File as an attachment to Form 5500.**

OMB No. 1210-0110

2016

This Form is Open to Public Inspection.

For calendar plan year 2016 or fiscal plan year beginning 01/01/2016 and ending 12/31/2016

A Name of plan
ESP MANAGEMENT, LLC 401(K) PROFIT SHARING PLAN

B Three-digit plan number (PN) ▶ 001

C Plan or DFE sponsor's name as shown on line 2a of Form 5500
KATZEN MEDICAL ASSOCIATES, P.C.

D Employer Identification Number (EIN)
52-2000021

Part I **Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs)**
(Complete as many entries as needed to report all interests in DFEs)

a Name of MTIA, CCT, PSA, or 103-12 IE: VARIABLE ANNUITY ACCOUNT D

b Name of sponsor of entity listed in (a): VOYA RETIREMENT INSURANCE & ANNUITY CO

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
71-0294708-000	P	17184931

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

Part II Information on Participating Plans (to be completed by DFEs)

(Complete as many entries as needed to report all participating plans)

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

SCHEDULE H (Form 5500)

Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Financial Information

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code).

▶ **File as an attachment to Form 5500.**

OMB No. 1210-0110

2016

This Form is Open to Public Inspection

For calendar plan year 2016 or fiscal plan year beginning 01/01/2016 and ending 12/31/2016

A Name of plan
ESP MANAGEMENT, LLC 401(K) PROFIT SHARING PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
KATZEN MEDICAL ASSOCIATES, P.C.

D Employer Identification Number (EIN)
52-2000021

Part I Asset and Liability Statement

1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. **Round off amounts to the nearest dollar.** MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)		
(2) Participant contributions	1b(2)		
(3) Other	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)		
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)	278803	216628
(9) Value of interest in common/collective trusts	1c(9)		
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	16192823	17184931
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)	563171	688700
(15) Other	1c(15)	456625	734070

			(a) Beginning of Year	(b) End of Year
1d	Employer-related investments:			
	(1) Employer securities	1d(1)		
	(2) Employer real property	1d(2)		
e	Buildings and other property used in plan operation	1e		
f	Total assets (add all amounts in lines 1a through 1e)	1f	17491422	18824329
	Liabilities			
g	Benefit claims payable	1g		
h	Operating payables	1h		
i	Acquisition indebtedness	1i		
j	Other liabilities	1j		
k	Total liabilities (add all amounts in lines 1g through1j)	1k	0	0
	Net Assets			
l	Net assets (subtract line 1k from line 1f)	1l	17491422	18824329

Part II Income and Expense Statement

2 Plan income, expenses, and changes in net assets for the year. Include all income and expenses of the plan, including any trust(s) or separately maintained fund(s) and any payments/receipts to/from insurance carriers. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 2a, 2b(1)(E), 2e, 2f, and 2g.

	Income		(a) Amount	(b) Total
a	**Contributions:**			
	(1) Received or receivable in cash from: **(A)** Employers	2a(1)(A)	315391	
	(B) Participants	2a(1)(B)	1430122	
	(C) Others (including rollovers)	2a(1)(C)	180085	
	(2) Noncash contributions	2a(2)		
	(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	2a(3)		1925598
b	**Earnings on investments:**			
	(1) Interest:			
	(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)		
	(B) U.S. Government securities	2b(1)(B)		
	(C) Corporate debt instruments	2b(1)(C)		
	(D) Loans (other than to participants)	2b(1)(D)		
	(E) Participant loans	2b(1)(E)	10239	
	(F) Other	2b(1)(F)	7662	
	(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		17901
	(2) Dividends: **(A)** Preferred stock	2b(2)(A)		
	(B) Common stock	2b(2)(B)		
	(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	160	
	(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		160
	(3) Rents	2b(3)		
	(4) Net gain (loss) on sale of assets: **(A)** Aggregate proceeds	2b(4)(A)		
	(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
	(C) Subtract line **2b(4)(B)** from line **2b(4)(A)** and enter result	2b(4)(C)		0
	(5) Unrealized appreciation (depreciation) of assets: **(A)** Real estate	2b(5)(A)		
	(B) Other	2b(5)(B)		
	(C) Total unrealized appreciation of assets. Add lines **2b(5)(A)** and **(B)**	2b(5)(C)		0

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		1214466
c Other income	2c		278816
d Total income. Add all **income** amounts in column (b) and enter total	2d		3436941
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	1960228	
(2) To insurance carriers for the provision of benefits	2e(2)		
(3) Other	2e(3)		
(4) Total benefit payments. Add lines **2e(1)** through **(3)**	2e(4)		1960228
f Corrective distributions (see instructions)	2f		79482
g Certain deemed distributions of participant loans (see instructions)	2g		700
h Interest expense	2h		
i Administrative expenses: (1) Professional fees	2i(1)		
(2) Contract administrator fees	2i(2)		
(3) Investment advisory and management fees	2i(3)		
(4) Other	2i(4)	63624	
(5) Total administrative expenses. Add lines **2i(1)** through **(4)**	2i(5)		63624
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		2104034
Net Income and Reconciliation			
k Net income (loss). Subtract line **2j** from line **2d**	2k		1332907
l Transfers of assets:			
(1) To this plan	2l(1)		
(2) From this plan	2l(2)		

Part III Accountant's Opinion

3 Complete lines 3a through 3c if the opinion of an independent qualified public accountant is attached to this Form 5500. Complete line 3d if an opinion is not attached.

a The attached opinion of an independent qualified public accountant for this plan is (see instructions):

(1) ☐ Unqualified **(2)** ☐ Qualified **(3)** ☒ Disclaimer **(4)** ☐ Adverse

b Did the accountant perform a limited scope audit pursuant to 29 CFR 2520.103-8 and/or 103-12(d)? ☒ Yes ☐ No

c Enter the name and EIN of the accountant (or accounting firm) below:

(1) Name: HUSELTON, MORGAN AND MAULTSBY, PC **(2)** EIN: 75-2409112

d The opinion of an independent qualified public accountant is **not attached** because:

(1) ☐ This form is filed for a CCT, PSA, or MTIA. **(2)** ☐ It will be attached to the next Form 5500 pursuant to 29 CFR 2520.104-50.

Part IV Compliance Questions

4 CCTs and PSAs do not complete Part IV. MTIAs, 103-12 IEs, and GIAs do not complete lines 4a, 4e, 4f, 4g, 4h, 4k, 4m, 4n, or 5. 103-12 IEs also do not complete lines 4j and 4l. MTIAs also do not complete line 4l.

During the plan year:

		Yes	No	Amount
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)	4a		X	
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)	4b		X	

			Yes	No	Amount
c	Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)	4c		X	
d	Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)	4d		X	
e	Was this plan covered by a fidelity bond?	4e	X		500000
f	Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	4f		X	
g	Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?	4g		X	
h	Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?	4h		X	
i	Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	4i	X		
j	Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.)	4j		X	
k	Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?	4k		X	
l	Has the plan failed to provide any benefit when due under the plan?	4l		X	
m	If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	4m		X	
n	If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3	4n			
o	Defined Benefit Plan or Money Purchase Pension Plan Only: Were any distributions made during the plan year to an employee who attained age 62 and had not separated from service?	4o			

5a Has a resolution to terminate the plan been adopted during the plan year or any prior plan year?
If "Yes," enter the amount of any plan assets that reverted to the employer this year ☐ **Yes** ☒ **No** **Amount:**

5b If, during this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify the plan(s) to which assets or liabilities were transferred. (See instructions.)

5b(1) Name of plan(s)	**5b(2)** EIN(s)	**5b(3)** PN(s)

5c If the plan is a defined benefit plan, is it covered under the PBGC insurance program (See ERISA section 4021.)? ..... ☐ Yes ☐ No ☐ Not determined
If "Yes" is checked, enter the My PAA confirmation number from the PBGC premium filing for this plan year_____. (See instructions.)

Part V Trust Information

6a Name of trust	**6b** Trust's EIN

6c Name of trustee or custodian	**6d** Trustee's or custodian's telephone number

SCHEDULE R (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Retirement Plan Information

This schedule is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code).

▶ **File as an attachment to Form 5500.**

OMB No. 1210-0110

2016

This Form is Open to Public Inspection.

For calendar plan year 2016 or fiscal plan year beginning 01/01/2016 and ending 12/31/2016

A Name of plan
ESP MANAGEMENT, LLC 401(K) PROFIT SHARING PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
KATZEN MEDICAL ASSOCIATES, P.C.

D Employer Identification Number (EIN)
52-2000021

Part I Distributions

All references to distributions relate only to payments of benefits during the plan year.

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions **1**

2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits):

EIN(s): 71-0294708

Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.

3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year **3**

Part II Funding Information (If the plan is not subject to the minimum funding requirements of section of 412 of the Internal Revenue Code or ERISA section 302, skip this Part.)

4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)? ..... ☐ **Yes** ☐ **No** ☐ **N/A**

If the plan is a defined benefit plan, go to line 8.

5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. **Date:** Month _____ Day _____ Year _____

If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.

6 a Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived) **6a**

b Enter the amount contributed by the employer to the plan for this plan year **6b**

c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount) **6c**

If you completed line 6c, skip lines 8 and 9.

7 Will the minimum funding amount reported on line 6c be met by the funding deadline? ..... ☐ **Yes** ☐ **No** ☐ **N/A**

8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change? ..... ☐ **Yes** ☐ **No** ☐ **N/A**

Part III Amendments

9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box. ..... ☐ **Increase** ☐ **Decrease** ☐ **Both** ☐ **No**

Part IV ESOPs (see instructions). If this is not a plan described under Section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.

10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan? ..... ☐ **Yes** ☐ **No**

11 a Does the ESOP hold any preferred stock? ..... ☐ **Yes** ☐ **No**

b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.) ..... ☐ **Yes** ☐ **No**

12 Does the ESOP hold any stock that is not readily tradable on an established securities market? ..... ☐ **Yes** ☐ **No**

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

13 Enter the following information for each employer that contributed more than 5% of total contributions to the plan during the plan year (measured in dollars). See instructions. *Complete as many entries as needed to report all applicable employers.*

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

d Date collective bargaining agreement expires *(If employer contributes under more than one collective bargaining agreement, check box* ☐ *and see instructions regarding required attachment. Otherwise, enter the applicable date.)* Month _____ Day _____ Year _____

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

d Date collective bargaining agreement expires *(If employer contributes under more than one collective bargaining agreement, check box* ☐ *and see instructions regarding required attachment. Otherwise, enter the applicable date.)* Month _____ Day _____ Year _____

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

d Date collective bargaining agreement expires *(If employer contributes under more than one collective bargaining agreement, check box* ☐ *and see instructions regarding required attachment. Otherwise, enter the applicable date.)* Month _____ Day _____ Year _____

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

d Date collective bargaining agreement expires *(If employer contributes under more than one collective bargaining agreement, check box* ☐ *and see instructions regarding required attachment. Otherwise, enter the applicable date.)* Month _____ Day _____ Year _____

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

d Date collective bargaining agreement expires *(If employer contributes under more than one collective bargaining agreement, check box* ☐ *and see instructions regarding required attachment. Otherwise, enter the applicable date.)* Month _____ Day _____ Year _____

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

d Date collective bargaining agreement expires *(If employer contributes under more than one collective bargaining agreement, check box* ☐ *and see instructions regarding required attachment. Otherwise, enter the applicable date.)* Month _____ Day _____ Year _____

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

14 Enter the number of participants on whose behalf no contributions were made by an employer as an employer of the participant for:

a The current year	**14a**	
b The plan year immediately preceding the current plan year	**14b**	
c The second preceding plan year	**14c**	

15 Enter the ratio of the number of participants under the plan on whose behalf no employer had an obligation to make an employer contribution during the current plan year to:

a The corresponding number for the plan year immediately preceding the current plan year	**15a**	
b The corresponding number for the second preceding plan year	**15b**	

16 Information with respect to any employers who withdrew from the plan during the preceding plan year:

a Enter the number of employers who withdrew during the preceding plan year	**16a**	
b If line 16a is greater than 0, enter the aggregate amount of withdrawal liability assessed or estimated to be assessed against such withdrawn employers	**16b**	

17 If assets and liabilities from another plan have been transferred to or merged with this plan during the plan year, check box and see instructions regarding supplemental information to be included as an attachment. ☐

Part VI Additional Information for Single-Employer and Multiemployer Defined Benefit Pension Plans

18 If any liabilities to participants or their beneficiaries under the plan as of the end of the plan year consist (in whole or in part) of liabilities to such participants and beneficiaries under two or more pension plans as of immediately before such plan year, check box and see instructions regarding supplemental information to be included as an attachment ☐

19 If the total number of participants is 1,000 or more, complete lines (a) through (c)

a Enter the percentage of plan assets held as:
Stock: _____% Investment-Grade Debt: _____% High-Yield Debt: _____% Real Estate: _____% Other: _____%

b Provide the average duration of the combined investment-grade and high-yield debt:
☐ 0-3 years ☐ 3-6 years ☐ 6-9 years ☐ 9-12 years ☐ 12-15 years ☐ 15-18 years ☐ 18-21 years ☐ 21 years or more

c What duration measure was used to calculate line 19(b)?
☐ Effective duration ☐ Macaulay duration ☐ Modified duration ☐ Other (specify):

Part VII IRS Compliance Questions

20a Is the plan a 401(k) plan? If "No," skip b	☐ Yes ☐ No
20b How did the plan satisfy the nondiscrimination requirements for employee deferrals under section 401(k)(3) for the plan year? Check all that apply:	☐ Design-based safe harbor ☐ "Prior year" ADP test ☐ "Current year" ADP test ☐ N/A
21a What testing method was used to satisfy the coverage requirements under section 410(b) for the plan year? Check all that apply:	☐ Ratio percentage test ☐ Average benefit test ☐ N/A
21b Did the plan satisfy the coverage and nondiscrimination requirements of sections 410(b) and 401(a)(4) for the plan year by combining this plan with any other plan under the permissive aggregation rules?	☐ Yes ☐ No

22a If the plan is a master and prototype plan (M&P) or volume submitter plan that received a favorable IRS opinion letter or advisory letter, enter the date of the letter _____/_____/_____ and the serial number _____.

22b If the plan is an individually-designed plan that received a favorable determination letter from the IRS, enter the date of the most recent determination letter _____/_____/_____.

Huselton, Morgan & Maultsby
A Professional Corporation

INDEPENDENT AUDITORS' REPORT

To the Trustees of
ESP Management, LLC 401(k) Profit Sharing Plan

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of ESP Management, LLC 401(k) Profit Sharing Plan (the "Plan"), which comprise the statement of net assets available for benefits – modified cash basis as of December 31, 2016 and 2015, and the related statement of changes in net assets available for benefits – modified cash basis for the year ended December 31, 2016, and the related notes to the financial statements.

Plan Management's Responsibility for the Financial Statements

Plan management is responsible for the preparation and fair presentation of these financial statements in accordance with the modified cash basis of accounting described in Note 2; this includes determining that the modified cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Plan management is responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on conducting the audit in accordance with auditing standards generally accepted in the United States of America. Because of the matters described in the Basis for Disclaimer of Opinion paragraph,

however, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion.

Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's ("DOL") Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, plan management instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 3, which was certified by Voya Retirement Insurance and Annuity Company ("Voya"), a custodian of the Plan, except for comparing such information with the related information included in the financial statements. We have been informed by plan management that Voya holds the Plan's certified investment assets and executes investment transactions. Plan management has obtained a certification from Voya as of and for the years ended December 31, 2016 and 2015, that the information provided to plan management by the custodian is complete and accurate.

Disclaimer of Opinion

Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit. Accordingly, we do not express an opinion on these financial statements.

Basis of Accounting

We draw attention to Note 2 of the financial statements, which describes the basis of accounting. The financial statements are prepared on the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

Investments

We draw attention to Note 4 of the financial statements, which describes certain investments that are held by Mainstar Trust, a custodian of the plan. These assets are not covered under a certification statement from the custodian.

Attachment to 2016 Form 5500
Schedule H, line 4i - Schedule of Assets
(Held at End of Year)
ESP Management, LLC 401(K) Profit Sharing Plan
EIN#52-2000021
Plan#001
As Of December 31, 2016

(a)	(b) Identity of issue, borrower, lessor or similar party	(c) Description of investments including maturity date, rate of interest, collateral, par, or maturity date	(d)Cost	(e) Current Value
	AmCen Mid Cap Value Fund R6	Registered Investment Company		$97,959
	American Funds EuroPacific R6	Registered Investment Company		$836,041
	American Funds Nw Prspctv R6	Registered Investment Company		$583,719
	American Funds Wash Mtual R6	Registered Investment Company		$1,496,249
	ClrBrg Aggr Grw Fd IS	Registered Investment Company		$1,003,738
	ClrBrg SmCp Grw Fd IS	Registered Investment Company		$68,190
	DFA Real Estate Secs Port Ins	Registered Investment Company		$289,352
	DFA US Targeted Vl Port Ins	Registered Investment Company		$101,995
	Invesco Eq & Inc F R6	Registered Investment Company		$1,038,704
	Neuberg Berm MdCp Grw Fnd R6	Registered Investment Company		$111,022
	Oppenhmr Main Street Fund I	Registered Investment Company		$174,532
	PIMCO Real Return Fund Ins	Registered Investment Company		$121,112
	Vangrd Mid-Cap Index Fund Adm	Registered Investment Company		$110,352
	Vangrd Small-Cap Index Fnd Adm	Registered Investment Company		$449,853
	Vangrd Tot St Mkt Indx Fd Adm	Registered Investment Company		$842,223
	Vangrd Trgt Retire 2010 Fd Inv	Registered Investment Company		$9,582
	Vangrd Trgt Retire 2015 Fd Inv	Registered Investment Company		$481,574
	Vangrd Trgt Retire 2020 Fd Inv	Registered Investment Company		$420,344
	Vangrd Trgt Retire 2025 Fd Inv	Registered Investment Company		$1,379,532
	Vangrd Trgt Retire 2030 Fd Inv	Registered Investment Company		$1,315,406
	Vangrd Trgt Retire 2035 Fd Inv	Registered Investment Company		$2,308,489
	Vangrd Trgt Retire 2040 Fd Inv	Registered Investment Company		$921,135
	Vangrd Trgt Retire 2045 Fd Inv	Registered Investment Company		$1,045,729
	Vangrd Trgt Retire 2050 Fd Inv	Registered Investment Company		$272,315
	Vangrd Trgt Retire 2055 Fd Inv	Registered Investment Company		$116,765
	Vangrd Trgt Retire 2060 Fd Inv	Registered Investment Company		$11,524
	Vangrd Trgt Retire Inc Fd Inv	Registered Investment Company		$81,306
*	Voya Fixed Account	Registered Investment Company		$688,700
*	Voya Intermediate Bond Fund R6	Registered Investment Company		$1,204,289
	TD AMERITRADE SDBA	Self Directed Brokerage Account		$734,070
	WstAsst High Yield Fund IS	Registered Investment Company		$291,898
		Participant Loans - Rates 4.50% to 4.50%		$216,629
	TOTAL			$18,824,329

* denotes party-in-interest
Column (d) is not required as the Plan's investments are totally participant directed.

ESP MANAGEMENT, LLC 401(k)

PROFIT SHARING PLAN

FINANCIAL STATEMENTS

AND SUPPLEMENTAL INFORMATION

MODIFIED CASH BASIS

As of December 31, 2016 and 2015

And for the Year Ended December 31, 2016

with

Independent Auditors' Report

ESP MANAGEMENT, LLC 401(k) PROFIT SHARING PLAN

TABLE OF CONTENTS

	Page
INDEPENDENT AUDITORS' REPORT	1
FINANCIAL STATEMENTS – MODIFIED CASH BASIS:	
Statements of Net Assets Available for Benefits	4
Statement of Changes in Net Assets Available for Benefits	5
Notes to Financial Statements	6
SUPPLEMENTAL INFORMATION:	
Schedule H, Line 4i – Schedule of Assets (Held at End of Year)	20
Schedule H, Line 4a – Schedule of Delinquent Participant Contributions	21

Huselton, Morgan & Maultsby
A Professional Corporation

INDEPENDENT AUDITORS' REPORT

To the Trustees of
ESP Management, LLC 401(k) Profit Sharing Plan

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of ESP Management, LLC 401(k) Profit Sharing Plan (the "Plan"), which comprise the statement of net assets available for benefits – modified cash basis as of December 31, 2016 and 2015, and the related statement of changes in net assets available for benefits – modified cash basis for the year ended December 31, 2016, and the related notes to the financial statements.

Plan Management's Responsibility for the Financial Statements

Plan management is responsible for the preparation and fair presentation of these financial statements in accordance with the modified cash basis of accounting described in Note 2; this includes determining that the modified cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Plan management is responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on conducting the audit in accordance with auditing standards generally accepted in the United States of America. Because of the matters described in the Basis for Disclaimer of Opinion paragraph,

however, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion.

Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's ("DOL") Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, plan management instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 3, which was certified by Voya Retirement Insurance and Annuity Company ("Voya"), a custodian of the Plan, except for comparing such information with the related information included in the financial statements. We have been informed by plan management that Voya holds the Plan's certified investment assets and executes investment transactions. Plan management has obtained a certification from Voya as of and for the years ended December 31, 2016 and 2015, that the information provided to plan management by the custodian is complete and accurate.

Disclaimer of Opinion

Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit. Accordingly, we do not express an opinion on these financial statements.

Basis of Accounting

We draw attention to Note 2 of the financial statements, which describes the basis of accounting. The financial statements are prepared on the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

Investments

We draw attention to Note 4 of the financial statements, which describes certain investments that are held by Mainstar Trust, a custodian of the plan. These assets are not covered under a certification statement from the custodian.

Supplemental Information

The supplemental information as of and for the year ended December 31, 2016 is required by the DOL's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 and is presented for the purpose of additional analysis and is not a required part of the financial statements. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we do not express an opinion on the supplemental information referred to above.

Report on Form and Content in Compliance With DOL Rules and Regulations

The form and content of the information included in the financial statements and supplemental information, other than that derived from the information certified by the custodian, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the DOL's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

Hueselton, Morgan + Maultsby, P.C.

Dallas, Texas
October 11, 2017

ESP MANAGEMENT, LLC 401(k) PROFIT SHARING PLAN

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS

MODIFIED CASH BASIS

December 31, 2016 and 2015

ASSETS

	2016	(Restated) 2015
Investments at fair value	$ 17,919,001	$ 16,649,448
Investment at contract value	688,700	563,171
Notes receivable from participants	216,628	278,803
Total assets	18,824,329	17,491,422
Net assets available for benefits	$ 18,824,329	$ 17,491,422

See accompanying notes to financial statements.

ESP MANAGEMENT, LLC 401(k) PROFIT SHARING PLAN

STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS

MODIFIED CASH BASIS

For the Year Ended December 31, 2016

Additions to net assets attributed to:	
Investment income:	
Net appreciation in fair value of investments	$ 1,214,466
Dividends	160
Interest income	7,662
Other income	278,816
Total investment income	1,501,104
Interest income on notes receivable from participants	10,239
Contributions:	
Participants	1,430,122
Employer	315,391
Rollovers	180,085
Total contributions	1,925,598
Total additions	3,436,941
Deductions from net assets attributed to:	
Benefits paid to participants	1,960,228
Administrative expenses	63,624
Corrective distributions	79,482
Deemed distributions	700
Total deductions	2,104,034
Net increase	1,332,907
Net assets available for benefits:	
Beginning of year	17,491,422
End of year	$ 18,824,329

See accompanying notes to financial statements.

ESP MANAGEMENT, LLC 401(k) PROFIT SHARING PLAN

NOTES TO FINANCIAL STATEMENTS

MODIFIED CASH BASIS

December 31, 2016 and 2015

1. DESCRIPTION OF PLAN

The following description of the ESP Management, LLC 401(k) Profit Sharing Plan (the "Plan") provides only general information. Participants should refer to the plan document for a more complete description of the Plan's provisions.

General

The Plan is a defined contribution plan, established January 1, 1997, covering eligible employees of EyeCare Services Partners Management, LLC, Katzen Medical Associates, P.C., Dulaney Eye Institute, LLC, and Delaware Eye Care Center PA ("DECC") (collectively, the "Company") who have obtained the age of 21. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA"). The Trustees are responsible for oversight of the Plan.

In February 2015, DECC 401(k) Plan was merged into the Plan. Assets transferred in have been recognized in the accounts of the Plan at their balances previously carried in the accounts of the prior plan.

In October 2015, the Trustees approved the merger of the Madison Street Company 401(k) Plan and the Inland Eye Specialists 401(k) Plan effective January 1, 2016. As of December 31 2015, the assets had been transferred and received by the Plan. Assets transferred in have been recognized in the accounts of the Plan at their balances previously carried in the accounts of the prior plans.

Contributions

Each year, participants may contribute up to 100 percent of pretax annual compensation, as defined in the Plan's document. Participants who have attained age 50 before the end of the plan

year are eligible to make catch-up contributions. Participants may also contribute amounts representing distributions from other qualified defined benefit or defined contribution plans (rollovers). Participants direct the investment of their contributions into various investment options offered by the Plan. The Company may make a discretionary matching contribution and a discretionary profit sharing contribution. Employer matching contributions are equal to a discretionary percentage of participant's elective deferrals. Contributions are subject to certain Internal Revenue Service ("IRS") limitations. For the year ended December 31, 2016, the Company did not elect to make a profit sharing contribution.

Participant Accounts

Each participant's account is credited with the participant's contributions and the Company's discretionary contributions as well as allocations of plan earnings. Participant accounts are charged with an allocation of administrative expenses that are paid by the Plan. Allocations are based on participant earnings, account balances, or specific participant transactions, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Vesting

Participants are vested immediately in their contributions plus actual earnings thereon. Vesting in the Company's contribution portion of their accounts is based on years of service. A participant is 100 percent vested after six years of credited service; however, a participant shall become fully vested upon reaching their early retirement date, death or disability, as defined by the Plan.

Notes Receivable from Participants

Participants may borrow from their accounts a minimum of $1,000 up to a maximum equal to the lesser of $50,000 or 50 percent of their account balance. The loans are secured by the balance in the participant's account. The loans bear interest at rates ranging from 4.25 percent to 5.25 percent. Principal and interest is paid ratably through bi-weekly payroll deductions.

Payment of Benefits

Upon termination of service due to death, disability, retirement, or other reasons, a participant with vested interest in his or her account greater than $5,000 can elect a lump sum distribution or a direct rollover into another plan. Participants with vested interest greater than $1,000, but less than $5,000, can elect a lump sum distribution or a direct rollover into another plan, or the participant's vested interest will be automatically rolled into an individual retirement account. Participants with vested interest less than $1,000 will automatically receive a single lump sum payment.

Forfeited Accounts

As of December 31, 2016 and 2015, forfeited nonvested accounts total $5,048 and $19,187, respectively. These accounts can be used to reduce future employer contributions or pay administrative expenses of the Plan. In 2016, forfeited nonvested accounts were used to pay $32,947 of administrative expenses.

2. SUMMARY OF ACCOUNTING POLICIES

Basis of Accounting

The accompanying financial statements have been prepared on the modified cash basis of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America, and is an acceptable method of reporting under the Department of Labor ("DOL") regulations. The modified cash basis of accounting utilizes the cash basis of accounting while carrying investments at fair value and recording investment income (loss) on the accrual basis. Consequently, contributions are recognized when received rather than when earned, and expenses are recognized when paid rather than when the obligation is incurred.

Investments held by a defined contribution plan are required to be reported at fair value, except for fully benefit-responsive investment contracts. Contract value is the relevant measure for the portion of the net assets available for benefits of a defined contribution plan attributable to fully benefit-responsive investment contracts because contract value is the amount participants normally would receive if they were to initiate permitted transactions under the terms of the Plan.

Use of Estimates

The preparation of financial statements in accordance with the modified cash basis of accounting requires plan management to make estimates and assumptions that affect the reported amounts of assets and liabilities and changes therein. Actual results could differ from those estimates.

Investment Valuation and Income Recognition

Investments are reported at fair value (except for fully benefit-responsive investment contracts, which are reported at contract value). Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The Plan's trustees determine the Plan's valuation policies utilizing information provided by the investment advisors and custodians. See Note 5 for discussion of fair value measurements.

Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on the cash basis. Dividends are recorded on the ex-dividend date. Net appreciation includes the Plan's gains and losses on investments bought and sold as well as held during the year.

Notes Receivable from Participants

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Interest income is recorded on the cash basis. Related fees are recorded as administrative expenses and are expensed when they are incurred. No allowance for credit losses has been recorded as of December 31, 2016 and 2015. If a participant ceases to make loan repayments and plan management deems the participant loan to be in default, the participant loan balance is reduced and a benefit payment is recorded.

Payment of Benefits

Benefits are recorded when paid.

Expenses

Certain expenses of maintaining the Plan are paid by the Plan, unless otherwise paid by the Company. Expenses that are paid by the Company are excluded from these financial statements. Fees related to the administration of benefits paid to participants and notes receivable from participants are charged directly to the participant's account and are included in administrative expenses. Investment related expenses are included in net appreciation of fair value of investments.

New Accounting Pronouncements

In May 2015, the Financial Accounting Standards Board ("FASB") issued Accounting Standards Update ("ASU") 2015-07, *Disclosures for Investments in Certain Entities that Calculate Net Asset Value Per Share (or its Equivalent)*. ASU 2015-07 removes the requirement to categorize within the fair value hierarchy investments for which fair values are estimated using the net asset value ("NAV") practical expedient provided by Accounting Standards Codification 820, Fair Value Measurement. Disclosures about investments in certain entities that calculate NAV per share are limited to those investments for which the entity has elected to estimate the fair value using the NAV practical expedient. The ASU became effective for fiscal years after December 15, 2016, with retrospective application to all periods presented. Plan management elected to adopt ASU 2015-07 in 2015.

In July 2015, the FASB issued ASU 2015-12, *Plan Accounting: Defined Benefit Pension Plans (Topic 960), Defined Contribution Pension Plans (Topic 962), Health and Welfare Benefit Plans (Topic 965): (Part I) Fully Benefit-Responsive Investment Contracts, (Part II) Plan Investment Disclosures, (Part III) Measurement Date Practical Expedient*. Part I of the ASU eliminates the requirements to measure the fair value of fully benefit-responsive investment contracts and provide certain disclosures. Contract value is the only required measure for fully benefit-responsive investment contracts. Part II of the ASU eliminates the requirements to disclose individual investments that represent five percent or more of net assets available for benefits and the net appreciation or depreciation in fair value of investments by general type. It also simplifies the level of disaggregation of investments that are measured using fair value.

Plans will continue to disaggregate investments that are measured using fair value by general type; however, plans are no longer required to also disaggregate investments by nature, characteristics and risks. Further, the disclosure of information about fair value measurements shall be provided by general type of plan assets. Part III is not applicable to the Plan. Parts I and II are to be applied retrospectively. Plan management elected to adopt Parts I and II of the ASU in 2015.

Concentrations

The following table presents investments that represent ten percent or more of the Plan's net assets available for benefits as of December 31, 2016 and 2015:

	2016	(Restated) 2015
Vangrd Trgt Retire 2035 Fd Inv	$ 2,308,489	$ 2,862,740

Subsequent Events

Plan management has evaluated subsequent events through October 11, 2017, the date the financial statements were available to be issued, and determined there were no other items to disclose.

3. INFORMATION CERTIFIED BY THE PLAN'S CUSTODIAN

Plan management has elected the method of annual reporting compliance permitted by 29 CFR 2520.103-8 of the DOL's Rules and Regulations for Reporting and Disclosure under ERISA. Voya has certified that the following data included in the accompanying financial statements and supplemental information is complete and accurate as of December 31, 2016 and 2015 and for the year ended December 31, 2016.

	2016	(Restated) 2015
Investments at fair value	$ 17,184,931	$ 16,192,823
Investment at contract value	$ 688,700	$ 563,171
Notes receivable from participants	$ 216,628	$ 278,803
Interest income	$ 7,662	
Dividends	$ 160	
Net appreciation in fair value of investments	$ 1,214,466	
Interest income on notes receivable from participants	$ 10,239	

Self-directed brokerage accounts are included in investments at fair value on the Statement of Net Assets Available for Benefits and the respective income is included in other income on the Statement of Changes in Net Assets Available for Benefits, however, the self-directed brokerage accounts are not covered by Voya's certification statement and thus are excluded from the schedule above. See Note 4 for further discussion.

4. SELF DIRECTED BROKERAGE ACCOUNTS

The plan document allows participants of the plan to investment their retirement funds in self-directed brokerage accounts outside of the investment options offered by Voya. These investments are not certified by Voya or Mainstar Trust ("Mainstar"), the plan custodians, under 29 CFR 2520.103-8 of the DOL's Rules and Regulations for Reporting and Disclosure under ERISA. The fair value of these investments as of December 31, 2016 and 2015 totals $734,070 and $456,625, respectively.

5. FAIR VALUE MEASUREMENTS

The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level l) and the lowest priority to unobservable inputs (level 3). The three levels of the fair value hierarchy under FASB ASC 820 are described as follows:

Level 1 – Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Plan has the ability to access.

Level 2 – Inputs to the valuation methodology include:

- Quoted prices for similar assets or liabilities in active markets;
- Quoted prices for identical or similar assets or liabilities in inactive markets;
- Inputs other than quoted prices that are observable for the asset or liability;
- Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

If the asset or liability has a specified (contractual) term, the level 2 input must be observable for substantially the full term of the asset or liability.

Level 3 – Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

The asset or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques maximize the use of relevant observable inputs and minimize the use of unobservable inputs.

Following is a description of the valuation methodologies used for investments measured at fair value. There have been no changes in the methodologies used as of December 31, 2016 and 2015.

Registered Investment Companies: Valued at the daily closing price as reported by the fund. Funds held by the Plan are open-end funds that are registered with the U.S. Securities and Exchange Commission. These funds are required to publish their daily net asset value ("NAV") and to transact at that price. The mutual funds held by the Plan are deemed to be actively traded.

Self-Directed Brokerage Accounts: Valued at fair value as determined by managers of the limited liability company, as permitted by the operating agreement, using the recent sale price of units.

The following table sets forth by level, within the fair value hierarchy, the Plan's investments at fair value as of December 31, 2016 and 2015:

	Investments at Fair Value as of December 31, 2016			
	Level 1	Level 2	Level 3	Total
Registered investment companies	$ 17,184,931	$ -	$ -	$ 17,184,931
Self directed brokerage accounts	-	-	734,070	734,070
Total investments at fair value	$ 17,184,931	$ -	$ 734,070	$ 17,919,001

	Investments at Fair Value as of December 31, 2015 (Restated)			
	Level 1	Level 2	Level 3	Total
Registered investment companies	$ 16,192,823	$ -	$ -	$ 16,192,823
Self directed brokerage accounts	-	-	456,625	456,625
Total investments at fair value	$ 16,192,823	$ -	$ 456,625	$ 16,649,448

The following table sets forth the changes in the fair value of the Plan's level 3 investments for the year ended December 31, 2016:

	Level 3 Investments		
	Year Ended December 31, 2016	Year Ended December 31, 2016	Year Ended December 31, 2016
	Limited Liability Companies	Cash	Total
Balance, beginning of year	$ 407,000	$ 49,625	$ 456,625
Purchase of investments	-	502,614	502,614
Unrealized gains/(losses) relating to instruments still held at the reporting date	-	(169)	(169)
Realized gains/(losses) relating to the sale of instruments during the year	277,614	-	277,614
Sale of investment	(502,614)	-	(502,614)
Balance, end of year	$ 182,000	$ 552,070	$ 734,070

6. INVESTMENT CONTRACT WITH INSURANCE COMPANY

The Plan participates in a traditional benefit-responsive insurance company general account, the Voya Fixed Account, with Voya Retirement Insurance and Annuity Company ("Voya Insurance"). Contract value, as reported to the Plan by Voya Insurance, represents contributions made under the contract, plus earnings, less participant withdrawals, and administrative expenses. Participants may ordinarily direct the withdrawal or transfer of all or a portion of their investment at contract value.

There are no reserves against contract value for credit risk of contract issues or otherwise. The contract value of the insurance company general account as of December 31, 2016 totals $688,700. The guaranteed interest rate is based upon a formula agreed upon with the issuer, but it may not be less than one percent. The guaranteed interest rate is reset on an annual basis.

Certain events limit the ability of the Plan to transact at contract value with the issuer. Such events include (1) amendments to the plan documents, (2) changes to the Plan's prohibition on competing investment options or deletion of equity was provisions, (3) bankruptcy of the Company or other company events (for example, divestitures or spin-offs of a subsidiary) that cause a significant withdrawal from the Plan, or (4) the failure of the trust to qualify for exemption from federal income taxes or any required prohibited transaction exemption under ERISA. Plan management does not believe that any events which would limit the Plan's ability to transact at contract value with participants are probable of occurring.

The insurance company general account does not permit the insurance company to terminate the contract prior to the scheduled maturity date.

7. RELATED PARTY TRANSACTIONS AND PARTY IN INTEREST TRANSACTIONS

Certain plan investments are mutual funds managed by Voya. Voya is the trustee and a custodian as defined by the plan document and, therefore, these transactions qualify as party in interest transactions. Fees incurred by the Plan for the investment management, trustee, and custodial services are included in net appreciation in fair value of investments.

Certain plan investments are held by Mainstar. Mainstar is a custodian as defined by the plan documents and, therefore, these transactions qualify as party-in-interest transactions. Fees paid by the Plan for these custodial services are included in both administrative expenses and in net appreciation in fair value of investments.

Plan transactions and records are also administered by Voya. Voya is the record-keeper as defined by the plan document and, therefore, these transactions qualify as party in interest transactions. Fees incurred by the Plan for administrative services are included in both administrative expenses and net appreciation in fair value of investments. The Company pays a significant portion of the administrative expenses of the Plan.

8. PLAN TERMINATION

Although it has not expressed any intent to do so, the Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA. In the event of plan termination, participants would become 100 percent vested in their employer contributions.

9. INACTIVE PARTICIPANTS WITH ACCOUNT BALANCES

As of December 31, 2016 and 2015, the value of the accounts held by participants who have separated from employment with the Company and have decided to continue to invest in the Plan total $1,321,620 and $2,089,489, respectively. For the year ended December 31, 2016, there were no distributions requested but not paid to participants who have elected to withdraw from the Plan.

10. TAX STATUS

The IRS has determined and informed the Company by a letter dated September 1, 2014, that the Plan and related trust are designed in accordance with applicable sections of the Internal Revenue Code ("IRC"). Although the Plan has been amended since receiving the determination letter, plan management and the Plan's tax counsel believe that the Plan is designed, and is currently being operated, in compliance with the applicable requirements of the IRC and, therefore, believe that the Plan is qualified, and the related trust is tax-exempt.

The modified cash basis of accounting requires plan management to evaluate tax positions taken by the Plan, disclose within the footnotes to the financials any potential impact to the Plan, and recognize a tax liability at the Company level if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by taxing jurisdictions. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

11. RISKS AND UNCERTAINTIES

The Plan invests in various investment securities. Investment securities are exposed to various risks, such as interest rate, market, and credit risks. Due to the level of risk associated with

certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect participants' account balances and the amounts reported in the Statements of Net Assets Available for Benefits.

12. PROHIBITED TRANSACTIONS

During 2016, the Company inadvertently failed to deposit $5,258 of participant deferrals within the timeframe required by the Department of Labor. The Company will file Form 5330 and pay the applicable excise tax. The excise tax payments will be made from the Company's assets and not the assets of the Plan. See page 19 for Schedule of Delinquent Participant Contributions.

SUPPLEMENTAL INFORMATION

Included with Schedule H of Internal Revenue Service Form 5500

As of December 31, 2016

ESP MANAGEMENT, LLC 401(k) PROFIT SHARING PLAN **Plan Number: 001**
Schedule H, Line 4i - Schedule of Assets (Held at End of Year) **EIN: 52-2000021**
As of December 31, 2016

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investments including maturity date, rate of interest, collateral, par, or maturity value	(d) Cost	(e) Current Value
	Vangrd Trgt Retire 2035 Fd Inv	Registered investment company	$ -	$ 2,308,489
	American Funds Wash Mtual R6	Registered investment company	-	1,496,249
	Vangrd Trgt Retire 2025 Fd Inv	Registered investment company	-	1,379,533
	Vangrd Trgt Retire 2030 Fd Inv	Registered investment company	-	1,315,406
	Voya Intermediate Bond Fund R6	Registered investment company	-	1,204,289
	Vangrd Trgt Retire 2045 Fd Inv	Registered investment company	-	1,045,729
	Invesco Eq & Inc F R6	Registered investment company	-	1,038,704
	ClrBrg Aggr Grw Fd IS	Registered investment company	-	1,003,738
	Vangrd Trgt Retire 2040 Fd Inv	Registered investment company	-	921,135
	Vangrd Tot St Mkt Indx Fd Adm	Registered investment company	-	842,223
	American Funds EuroPacific R6	Registered investment company	-	836,041
*	Voya Fixed Account	Insurance company general account	-	688,700
	American Funds Nw Prspctv R6	Registered investment company	-	583,719
	NOW PCA Cash	Self-directed brokerage account	-	552,070
	Vangrd Trgt Retire 2015 Fd Inv	Registered investment company	-	481,574
	Vangrd Small-Cap Index Fnd Adm	Registered investment company	-	449,853
	Vangrd Trgt Retire 2020 Fd Inv	Registered investment company	-	420,344
	WstAsst High Yield Fund IS	Registered investment company	-	291,898
	DFA Real Estate Secs Port Ins	Registered investment company	-	289,352
	Vangrd Trgt Retire 2050 Fd Inv	Registered investment company	-	272,316
	Regener-Eyes LLC	Self-directed brokerage account	-	182,000
	Oppenhmr Main Street Fund I	Registered investment company	-	174,532
	PIMCO Real Return Fund Ins	Registered investment company	-	121,112
	Vangrd Trgt Retire 2055 Fd Inv	Registered investment company	-	116,765
	Neuberg Berm MdCp Grw Fnd R6	Registered investment company	-	111,021
	Vangrd Mid-Cap Index Fund Adm	Registered investment company	-	110,352
	DFA US Targeted VI Port Ins	Registered investment company	-	101,995
	AmCen Mid Cap Value Fund R6	Registered investment company	-	97,959
	Vangrd Trgt Retire Inc Fd Inv	Registered investment company	-	81,307
	ClrBrg SmCp Grw Fd IS	Registered investment company	-	68,190
	Vangrd Trgt Retire 2060 Fd Inv	Registered investment company	-	11,524
	Vangrd Trgt Retire 2010 Fd Inv	Registered investment company	-	9,582
	Total assets held for investment purposes		$ -	$ 18,607,701
*	Notes receivable from participants with interest rates ranging from 4.25 percent to 5.25 percent		$ -	$ 216,628

ESP MANAGEMENT, LLC 401(k) PROFIT SHARING PLAN **PLAN NUMBER: 001**

Schedule H, Line 4a - Schedule of Delinquent Participant Contributions **EIN: 52-2000021**

For the Year Ended December 31, 2016

Participant Contributions Transferred Late to the Plan	Total That Constitute Nonexempt Prohibited Transactions			Total Fully Corrected Under Voluntary Fiduciary Correction Program (VCFP) and Prohibited Transaction Exemption 2002-51
Check Here If Late Participant Loan Repayments Are Included	Contributions Not Corrected	Contributions Corrected Outside VFCP	Contributions Pending Correction in VCFP	
	$ -	$ 5,258	$ -	$ 5,258

ESP MANAGEMENT, LLC 401(k)

PROFIT SHARING PLAN

FINANCIAL STATEMENTS

AND SUPPLEMENTAL INFORMATION

MODIFIED CASH BASIS

As of December 31, 2016 and 2015

And for the Year Ended December 31, 2016

with

Independent Auditors' Report

ESP MANAGEMENT, LLC 401(k) PROFIT SHARING PLAN

TABLE OF CONTENTS

	Page
INDEPENDENT AUDITORS' REPORT	1
FINANCIAL STATEMENTS – MODIFIED CASH BASIS:	
Statements of Net Assets Available for Benefits	4
Statement of Changes in Net Assets Available for Benefits	5
Notes to Financial Statements	6
SUPPLEMENTAL INFORMATION:	
Schedule H, Line 4i – Schedule of Assets (Held at End of Year)	20
Schedule H, Line 4a – Schedule of Delinquent Participant Contributions	21

Huselton, Morgan & Maultsby
A Professional Corporation

INDEPENDENT AUDITORS' REPORT

To the Trustees of
ESP Management, LLC 401(k) Profit Sharing Plan

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of ESP Management, LLC 401(k) Profit Sharing Plan (the "Plan"), which comprise the statement of net assets available for benefits – modified cash basis as of December 31, 2016 and 2015, and the related statement of changes in net assets available for benefits – modified cash basis for the year ended December 31, 2016, and the related notes to the financial statements.

Plan Management's Responsibility for the Financial Statements

Plan management is responsible for the preparation and fair presentation of these financial statements in accordance with the modified cash basis of accounting described in Note 2; this includes determining that the modified cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Plan management is responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on conducting the audit in accordance with auditing standards generally accepted in the United States of America. Because of the matters described in the Basis for Disclaimer of Opinion paragraph,

however, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion.

Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's ("DOL") Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, plan management instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 3, which was certified by Voya Retirement Insurance and Annuity Company ("Voya"), a custodian of the Plan, except for comparing such information with the related information included in the financial statements. We have been informed by plan management that Voya holds the Plan's certified investment assets and executes investment transactions. Plan management has obtained a certification from Voya as of and for the years ended December 31, 2016 and 2015, that the information provided to plan management by the custodian is complete and accurate.

Disclaimer of Opinion

Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit. Accordingly, we do not express an opinion on these financial statements.

Basis of Accounting

We draw attention to Note 2 of the financial statements, which describes the basis of accounting. The financial statements are prepared on the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

Investments

We draw attention to Note 4 of the financial statements, which describes certain investments that are held by Mainstar Trust, a custodian of the plan. These assets are not covered under a certification statement from the custodian.

Supplemental Information

The supplemental information as of and for the year ended December 31, 2016 is required by the DOL's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 and is presented for the purpose of additional analysis and is not a required part of the financial statements. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we do not express an opinion on the supplemental information referred to above.

Report on Form and Content in Compliance With DOL Rules and Regulations

The form and content of the information included in the financial statements and supplemental information, other than that derived from the information certified by the custodian, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the DOL's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

Hueselton, Morgan + Maultsby, P.C.

Dallas, Texas
October 11, 2017

ESP MANAGEMENT, LLC 401(k) PROFIT SHARING PLAN

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS

MODIFIED CASH BASIS

December 31, 2016 and 2015

ASSETS

	2016	(Restated) 2015
Investments at fair value	$ 17,919,001	$ 16,649,448
Investment at contract value	688,700	563,171
Notes receivable from participants	216,628	278,803
Total assets	18,824,329	17,491,422
Net assets available for benefits	$ 18,824,329	$ 17,491,422

See accompanying notes to financial statements.

ESP MANAGEMENT, LLC 401(k) PROFIT SHARING PLAN

STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS

MODIFIED CASH BASIS

For the Year Ended December 31, 2016

Additions to net assets attributed to:	
Investment income:	
Net appreciation in fair value of investments	$ 1,214,466
Dividends	160
Interest income	7,662
Other income	278,816
Total investment income	1,501,104
Interest income on notes receivable from participants	10,239
Contributions:	
Participants	1,430,122
Employer	315,391
Rollovers	180,085
Total contributions	1,925,598
Total additions	3,436,941
Deductions from net assets attributed to:	
Benefits paid to participants	1,960,228
Administrative expenses	63,624
Corrective distributions	79,482
Deemed distributions	700
Total deductions	2,104,034
Net increase	1,332,907
Net assets available for benefits:	
Beginning of year	17,491,422
End of year	$ 18,824,329

See accompanying notes to financial statements.

ESP MANAGEMENT, LLC 401(k) PROFIT SHARING PLAN

NOTES TO FINANCIAL STATEMENTS

MODIFIED CASH BASIS

December 31, 2016 and 2015

1. DESCRIPTION OF PLAN

The following description of the ESP Management, LLC 401(k) Profit Sharing Plan (the "Plan") provides only general information. Participants should refer to the plan document for a more complete description of the Plan's provisions.

General

The Plan is a defined contribution plan, established January 1, 1997, covering eligible employees of EyeCare Services Partners Management, LLC, Katzen Medical Associates, P.C., Dulaney Eye Institute, LLC, and Delaware Eye Care Center PA ("DECC") (collectively, the "Company") who have obtained the age of 21. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA"). The Trustees are responsible for oversight of the Plan.

In February 2015, DECC 401(k) Plan was merged into the Plan. Assets transferred in have been recognized in the accounts of the Plan at their balances previously carried in the accounts of the prior plan.

In October 2015, the Trustees approved the merger of the Madison Street Company 401(k) Plan and the Inland Eye Specialists 401(k) Plan effective January 1, 2016. As of December 31 2015, the assets had been transferred and received by the Plan. Assets transferred in have been recognized in the accounts of the Plan at their balances previously carried in the accounts of the prior plans.

Contributions

Each year, participants may contribute up to 100 percent of pretax annual compensation, as defined in the Plan's document. Participants who have attained age 50 before the end of the plan

year are eligible to make catch-up contributions. Participants may also contribute amounts representing distributions from other qualified defined benefit or defined contribution plans (rollovers). Participants direct the investment of their contributions into various investment options offered by the Plan. The Company may make a discretionary matching contribution and a discretionary profit sharing contribution. Employer matching contributions are equal to a discretionary percentage of participant's elective deferrals. Contributions are subject to certain Internal Revenue Service ("IRS") limitations. For the year ended December 31, 2016, the Company did not elect to make a profit sharing contribution.

Participant Accounts

Each participant's account is credited with the participant's contributions and the Company's discretionary contributions as well as allocations of plan earnings. Participant accounts are charged with an allocation of administrative expenses that are paid by the Plan. Allocations are based on participant earnings, account balances, or specific participant transactions, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Vesting

Participants are vested immediately in their contributions plus actual earnings thereon. Vesting in the Company's contribution portion of their accounts is based on years of service. A participant is 100 percent vested after six years of credited service; however, a participant shall become fully vested upon reaching their early retirement date, death or disability, as defined by the Plan.

Notes Receivable from Participants

Participants may borrow from their accounts a minimum of $1,000 up to a maximum equal to the lesser of $50,000 or 50 percent of their account balance. The loans are secured by the balance in the participant's account. The loans bear interest at rates ranging from 4.25 percent to 5.25 percent. Principal and interest is paid ratably through bi-weekly payroll deductions.

Payment of Benefits

Upon termination of service due to death, disability, retirement, or other reasons, a participant with vested interest in his or her account greater than $5,000 can elect a lump sum distribution or a direct rollover into another plan. Participants with vested interest greater than $1,000, but less than $5,000, can elect a lump sum distribution or a direct rollover into another plan, or the participant's vested interest will be automatically rolled into an individual retirement account. Participants with vested interest less than $1,000 will automatically receive a single lump sum payment.

Forfeited Accounts

As of December 31, 2016 and 2015, forfeited nonvested accounts total $5,048 and $19,187, respectively. These accounts can be used to reduce future employer contributions or pay administrative expenses of the Plan. In 2016, forfeited nonvested accounts were used to pay $32,947 of administrative expenses.

2. SUMMARY OF ACCOUNTING POLICIES

Basis of Accounting

The accompanying financial statements have been prepared on the modified cash basis of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America, and is an acceptable method of reporting under the Department of Labor ("DOL") regulations. The modified cash basis of accounting utilizes the cash basis of accounting while carrying investments at fair value and recording investment income (loss) on the accrual basis. Consequently, contributions are recognized when received rather than when earned, and expenses are recognized when paid rather than when the obligation is incurred.

Investments held by a defined contribution plan are required to be reported at fair value, except for fully benefit-responsive investment contracts. Contract value is the relevant measure for the portion of the net assets available for benefits of a defined contribution plan attributable to fully benefit-responsive investment contracts because contract value is the amount participants normally would receive if they were to initiate permitted transactions under the terms of the Plan.

Use of Estimates

The preparation of financial statements in accordance with the modified cash basis of accounting requires plan management to make estimates and assumptions that affect the reported amounts of assets and liabilities and changes therein. Actual results could differ from those estimates.

Investment Valuation and Income Recognition

Investments are reported at fair value (except for fully benefit-responsive investment contracts, which are reported at contract value). Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The Plan's trustees determine the Plan's valuation policies utilizing information provided by the investment advisors and custodians. See Note 5 for discussion of fair value measurements.

Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on the cash basis. Dividends are recorded on the ex-dividend date. Net appreciation includes the Plan's gains and losses on investments bought and sold as well as held during the year.

Notes Receivable from Participants

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Interest income is recorded on the cash basis. Related fees are recorded as administrative expenses and are expensed when they are incurred. No allowance for credit losses has been recorded as of December 31, 2016 and 2015. If a participant ceases to make loan repayments and plan management deems the participant loan to be in default, the participant loan balance is reduced and a benefit payment is recorded.

Payment of Benefits

Benefits are recorded when paid.

Expenses

Certain expenses of maintaining the Plan are paid by the Plan, unless otherwise paid by the Company. Expenses that are paid by the Company are excluded from these financial statements. Fees related to the administration of benefits paid to participants and notes receivable from participants are charged directly to the participant's account and are included in administrative expenses. Investment related expenses are included in net appreciation of fair value of investments.

New Accounting Pronouncements

In May 2015, the Financial Accounting Standards Board ("FASB") issued Accounting Standards Update ("ASU") 2015-07, *Disclosures for Investments in Certain Entities that Calculate Net Asset Value Per Share (or its Equivalent)*. ASU 2015-07 removes the requirement to categorize within the fair value hierarchy investments for which fair values are estimated using the net asset value ("NAV") practical expedient provided by Accounting Standards Codification 820, Fair Value Measurement. Disclosures about investments in certain entities that calculate NAV per share are limited to those investments for which the entity has elected to estimate the fair value using the NAV practical expedient. The ASU became effective for fiscal years after December 15, 2016, with retrospective application to all periods presented. Plan management elected to adopt ASU 2015-07 in 2015.

In July 2015, the FASB issued ASU 2015-12, *Plan Accounting: Defined Benefit Pension Plans (Topic 960), Defined Contribution Pension Plans (Topic 962), Health and Welfare Benefit Plans (Topic 965): (Part I) Fully Benefit-Responsive Investment Contracts, (Part II) Plan Investment Disclosures, (Part III) Measurement Date Practical Expedient*. Part I of the ASU eliminates the requirements to measure the fair value of fully benefit-responsive investment contracts and provide certain disclosures. Contract value is the only required measure for fully benefit-responsive investment contracts. Part II of the ASU eliminates the requirements to disclose individual investments that represent five percent or more of net assets available for benefits and the net appreciation or depreciation in fair value of investments by general type. It also simplifies the level of disaggregation of investments that are measured using fair value.

Plans will continue to disaggregate investments that are measured using fair value by general type; however, plans are no longer required to also disaggregate investments by nature, characteristics and risks. Further, the disclosure of information about fair value measurements shall be provided by general type of plan assets. Part III is not applicable to the Plan. Parts I and II are to be applied retrospectively. Plan management elected to adopt Parts I and II of the ASU in 2015.

Concentrations

The following table presents investments that represent ten percent or more of the Plan's net assets available for benefits as of December 31, 2016 and 2015:

	2016	(Restated) 2015
Vangrd Trgt Retire 2035 Fd Inv	$ 2,308,489	$ 2,862,740

Subsequent Events

Plan management has evaluated subsequent events through October 11, 2017, the date the financial statements were available to be issued, and determined there were no other items to disclose.

3. INFORMATION CERTIFIED BY THE PLAN'S CUSTODIAN

Plan management has elected the method of annual reporting compliance permitted by 29 CFR 2520.103-8 of the DOL's Rules and Regulations for Reporting and Disclosure under ERISA. Voya has certified that the following data included in the accompanying financial statements and supplemental information is complete and accurate as of December 31, 2016 and 2015 and for the year ended December 31, 2016.

	2016	(Restated) 2015
Investments at fair value	$ 17,184,931	$ 16,192,823
Investment at contract value	$ 688,700	$ 563,171
Notes receivable from participants	$ 216,628	$ 278,803
Interest income	$ 7,662	
Dividends	$ 160	
Net appreciation in fair value of investments	$ 1,214,466	
Interest income on notes receivable from participants	$ 10,239	

Self-directed brokerage accounts are included in investments at fair value on the Statement of Net Assets Available for Benefits and the respective income is included in other income on the Statement of Changes in Net Assets Available for Benefits, however, the self-directed brokerage accounts are not covered by Voya's certification statement and thus are excluded from the schedule above. See Note 4 for further discussion.

4. SELF DIRECTED BROKERAGE ACCOUNTS

The plan document allows participants of the plan to investment their retirement funds in self-directed brokerage accounts outside of the investment options offered by Voya. These investments are not certified by Voya or Mainstar Trust ("Mainstar"), the plan custodians, under 29 CFR 2520.103-8 of the DOL's Rules and Regulations for Reporting and Disclosure under ERISA. The fair value of these investments as of December 31, 2016 and 2015 totals $734,070 and $456,625, respectively.

5. FAIR VALUE MEASUREMENTS

The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level l) and the lowest priority to unobservable inputs (level 3). The three levels of the fair value hierarchy under FASB ASC 820 are described as follows:

Level 1 – Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Plan has the ability to access.

Level 2 – Inputs to the valuation methodology include:

- Quoted prices for similar assets or liabilities in active markets;
- Quoted prices for identical or similar assets or liabilities in inactive markets;
- Inputs other than quoted prices that are observable for the asset or liability;
- Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

If the asset or liability has a specified (contractual) term, the level 2 input must be observable for substantially the full term of the asset or liability.

Level 3 – Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

The asset or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques maximize the use of relevant observable inputs and minimize the use of unobservable inputs.

Following is a description of the valuation methodologies used for investments measured at fair value. There have been no changes in the methodologies used as of December 31, 2016 and 2015.

Registered Investment Companies: Valued at the daily closing price as reported by the fund. Funds held by the Plan are open-end funds that are registered with the U.S. Securities and Exchange Commission. These funds are required to publish their daily net asset value ("NAV") and to transact at that price. The mutual funds held by the Plan are deemed to be actively traded.

Self-Directed Brokerage Accounts: Valued at fair value as determined by managers of the limited liability company, as permitted by the operating agreement, using the recent sale price of units.

The following table sets forth by level, within the fair value hierarchy, the Plan's investments at fair value as of December 31, 2016 and 2015:

	Investments at Fair Value as of December 31, 2016			
	Level 1	Level 2	Level 3	Total
Registered investment companies	$ 17,184,931	$ -	$ -	$ 17,184,931
Self directed brokerage accounts	-	-	734,070	734,070
Total investments at fair value	$ 17,184,931	$ -	$ 734,070	$ 17,919,001

	Investments at Fair Value as of December 31, 2015 (Restated)			
	Level 1	Level 2	Level 3	Total
Registered investment companies	$ 16,192,823	$ -	$ -	$ 16,192,823
Self directed brokerage accounts	-	-	456,625	456,625
Total investments at fair value	$ 16,192,823	$ -	$ 456,625	$ 16,649,448

The following table sets forth the changes in the fair value of the Plan's level 3 investments for the year ended December 31, 2016:

	Level 3 Investments		
	Year Ended December 31, 2016	Year Ended December 31, 2016	Year Ended December 31, 2016
	Limited Liability Companies	Cash	Total
Balance, beginning of year	$ 407,000	$ 49,625	$ 456,625
Purchase of investments	-	502,614	502,614
Unrealized gains/(losses) relating to instruments still held at the reporting date	-	(169)	(169)
Realized gains/(losses) relating to the sale of instruments during the year	277,614	-	277,614
Sale of investment	(502,614)	-	(502,614)
Balance, end of year	$ 182,000	$ 552,070	$ 734,070

6. INVESTMENT CONTRACT WITH INSURANCE COMPANY

The Plan participates in a traditional benefit-responsive insurance company general account, the Voya Fixed Account, with Voya Retirement Insurance and Annuity Company ("Voya Insurance"). Contract value, as reported to the Plan by Voya Insurance, represents contributions made under the contract, plus earnings, less participant withdrawals, and administrative expenses. Participants may ordinarily direct the withdrawal or transfer of all or a portion of their investment at contract value.

There are no reserves against contract value for credit risk of contract issues or otherwise. The contract value of the insurance company general account as of December 31, 2016 totals $688,700. The guaranteed interest rate is based upon a formula agreed upon with the issuer, but it may not be less than one percent. The guaranteed interest rate is reset on an annual basis.

Certain events limit the ability of the Plan to transact at contract value with the issuer. Such events include (1) amendments to the plan documents, (2) changes to the Plan's prohibition on competing investment options or deletion of equity was provisions, (3) bankruptcy of the Company or other company events (for example, divestitures or spin-offs of a subsidiary) that cause a significant withdrawal from the Plan, or (4) the failure of the trust to qualify for exemption from federal income taxes or any required prohibited transaction exemption under ERISA. Plan management does not believe that any events which would limit the Plan's ability to transact at contract value with participants are probable of occurring.

The insurance company general account does not permit the insurance company to terminate the contract prior to the scheduled maturity date.

7. RELATED PARTY TRANSACTIONS AND PARTY IN INTEREST TRANSACTIONS

Certain plan investments are mutual funds managed by Voya. Voya is the trustee and a custodian as defined by the plan document and, therefore, these transactions qualify as party in interest transactions. Fees incurred by the Plan for the investment management, trustee, and custodial services are included in net appreciation in fair value of investments.

Certain plan investments are held by Mainstar. Mainstar is a custodian as defined by the plan documents and, therefore, these transactions qualify as party-in-interest transactions. Fees paid by the Plan for these custodial services are included in both administrative expenses and in net appreciation in fair value of investments.

Plan transactions and records are also administered by Voya. Voya is the record-keeper as defined by the plan document and, therefore, these transactions qualify as party in interest transactions. Fees incurred by the Plan for administrative services are included in both administrative expenses and net appreciation in fair value of investments. The Company pays a significant portion of the administrative expenses of the Plan.

8. PLAN TERMINATION

Although it has not expressed any intent to do so, the Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA. In the event of plan termination, participants would become 100 percent vested in their employer contributions.

9. INACTIVE PARTICIPANTS WITH ACCOUNT BALANCES

As of December 31, 2016 and 2015, the value of the accounts held by participants who have separated from employment with the Company and have decided to continue to invest in the Plan total $1,321,620 and $2,089,489, respectively. For the year ended December 31, 2016, there were no distributions requested but not paid to participants who have elected to withdraw from the Plan.

10. TAX STATUS

The IRS has determined and informed the Company by a letter dated September 1, 2014, that the Plan and related trust are designed in accordance with applicable sections of the Internal Revenue Code ("IRC"). Although the Plan has been amended since receiving the determination letter, plan management and the Plan's tax counsel believe that the Plan is designed, and is currently being operated, in compliance with the applicable requirements of the IRC and, therefore, believe that the Plan is qualified, and the related trust is tax-exempt.

The modified cash basis of accounting requires plan management to evaluate tax positions taken by the Plan, disclose within the footnotes to the financials any potential impact to the Plan, and recognize a tax liability at the Company level if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by taxing jurisdictions. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

11. RISKS AND UNCERTAINTIES

The Plan invests in various investment securities. Investment securities are exposed to various risks, such as interest rate, market, and credit risks. Due to the level of risk associated with

certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect participants' account balances and the amounts reported in the Statements of Net Assets Available for Benefits.

12. PROHIBITED TRANSACTIONS

During 2016, the Company inadvertently failed to deposit $5,258 of participant deferrals within the timeframe required by the Department of Labor. The Company will file Form 5330 and pay the applicable excise tax. The excise tax payments will be made from the Company's assets and not the assets of the Plan. See page 19 for Schedule of Delinquent Participant Contributions.

SUPPLEMENTAL INFORMATION

Included with Schedule H of Internal Revenue Service Form 5500

As of December 31, 2016

ESP MANAGEMENT, LLC 401(k) PROFIT SHARING PLAN **Plan Number: 001**
Schedule H, Line 4i - Schedule of Assets (Held at End of Year) **EIN: 52-2000021**
As of December 31, 2016

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investments including maturity date, rate of interest, collateral, par, or maturity value	(d) Cost	(e) Current Value
	Vangrd Trgt Retire 2035 Fd Inv	Registered investment company	$ -	$ 2,308,489
	American Funds Wash Mtual R6	Registered investment company	-	1,496,249
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	Vangrd Trgt Retire 2030 Fd Inv	Registered investment company	-	1,315,406
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	NOW PCA Cash	Self-directed brokerage account	-	552,070
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	Vangrd Trgt Retire 2020 Fd Inv	Registered investment company	-	420,344
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	DFA Real Estate Secs Port Ins	Registered investment company	-	289,352
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	Neuberg Berm MdCp Grw Fnd R6	Registered investment company	-	111,021
	Vangrd Mid-Cap Index Fund Adm	Registered investment company	-	110,352
	DFA US Targeted VI Port Ins	Registered investment company	-	101,995
	AmCen Mid Cap Value Fund R6	Registered investment company	-	97,959
	Vangrd Trgt Retire Inc Fd Inv	Registered investment company	-	81,307
	ClrBrg SmCp Grw Fd IS	Registered investment company	-	68,190
	Vangrd Trgt Retire 2060 Fd Inv	Registered investment company	-	11,524
	Vangrd Trgt Retire 2010 Fd Inv	Registered investment company	-	9,582
	Total assets held for investment purposes		$ -	$ 18,607,701
*	Notes receivable from participants with interest rates ranging from 4.25 percent to 5.25 percent		$ -	$ 216,628

ESP MANAGEMENT, LLC 401(k) PROFIT SHARING PLAN **PLAN NUMBER: 001**

Schedule H, Line 4a - Schedule of Delinquent Participant Contributions **EIN: 52-2000021**

For the Year Ended December 31, 2016

Participant Contributions Transferred Late to the Plan	Total That Constitute Nonexempt Prohibited Transactions			Total Fully Corrected Under Voluntary Fiduciary Correction Program (VCFP) and Prohibited Transaction Exemption 2002-51
Check Here If Late Participant Loan Repayments Are Included	Contributions Not Corrected	Contributions Corrected Outside VFCP	Contributions Pending Correction in VCFP	
	$ -	$ 5,258	$ -	$ 5,258